

County of Placer, California

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Road</u>
Revenues			
Taxes	\$ 156,361	\$ -	\$ 1,565
Licenses and permits	7,000	25	52
Fines, forfeitures and penalties	15,076	489	-
Investment earnings	6,482	280	1,652
Intergovernmental	128,068	43,201	26,496
Charges for services	35,641	5,234	10,522
Contributions and donations	51	23	-
Tobacco settlement	-	-	-
Miscellaneous	743	556	99
Total revenues	<u>349,422</u>	<u>49,808</u>	<u>40,386</u>
Expenditures			
Current:			
General government	55,100	-	-
Public protection	42,491	118,692	-
Public assistance	57,713	-	-
Community development	-	-	-
Health and sanitation	85,390	-	-
Public ways and facilities	-	-	47,905
Recreation and cultural services	4,306	-	-
Education	314	-	-
Debt service:			
Principal	27	410	-
Interest and fiscal charges	3	56	-
Capital outlay	1,318	5,340	1,336
Total expenditures	<u>246,662</u>	<u>124,498</u>	<u>49,241</u>
Excess (deficiency) of revenues over (under) expenditures	<u>102,760</u>	<u>(74,690)</u>	<u>(8,855)</u>
Other Financing Sources (Uses)			
Capital lease financing	-	1,524	-
Issuance of notes payable	-	-	-
Proceeds from sale of capital assets	5	29	14
Transfers in	1,674	74,410	6,811
Transfers out	(109,323)	(1,775)	(8,807)
Total other financing sources (uses)	<u>(107,644)</u>	<u>74,188</u>	<u>(1,982)</u>
Net change in fund balances	(4,884)	(502)	(10,837)
Fund balances, beginning of year	<u>144,247</u>	<u>8,526</u>	<u>63,159</u>
Fund balances, end of year	<u>\$ 139,363</u>	<u>\$ 8,024</u>	<u>\$ 52,322</u>

The notes to the financial statements are an integral part of this statement.

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Governmental Funds
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(Dollars in Thousands)**

Capital Improvements	Public Facilities Fees	Nonmajor Governmental Funds	Total Governmental Funds	
\$ -	\$ -	\$ 21,313	\$ 179,239	Revenues
-	-	-	7,077	Taxes
-	1,149	152	16,866	Licenses and permits
2,633	2,028	3,327	16,402	Fines, forfeitures and penalties
724	392	4,414	203,295	Investment earnings
2,356	3,448	14,073	71,274	Intergovernmental
-	-	232	306	Charges for services
-	-	3,036	3,036	Contributions and donations
32	-	167	1,597	Tobacco settlement
<u>5,745</u>	<u>7,017</u>	<u>46,714</u>	<u>499,092</u>	Miscellaneous
				Total revenues
-	-	5,001	60,101	Expenditures
-	-	13,091	174,274	Current:
-	-	-	57,713	General government
-	-	7,206	7,206	Public protection
-	-	779	86,169	Public assistance
-	-	1,857	49,762	Community development
-	-	160	4,466	Health and sanitation
-	-	5,709	6,023	Public ways and facilities
-	-	4,515	4,952	Recreation and cultural services
-	-	6,056	6,115	Education
<u>77,978</u>	<u>-</u>	<u>16,283</u>	<u>102,255</u>	Debt service:
<u>77,978</u>	<u>-</u>	<u>60,657</u>	<u>559,036</u>	Principal
(72,233)	7,017	(13,943)	(59,944)	Interest and fiscal charges
				Capital outlay
-	-	-	1,524	Total expenditures
-	-	409	409	Excess (deficiency) of revenues over
-	-	16	64	(under) expenditures
49,396	21,530	10,344	164,165	Other Financing Sources (Uses)
(633)	(6,600)	(41,590)	(168,728)	Capital lease financing
<u>48,763</u>	<u>14,930</u>	<u>(30,821)</u>	<u>(2,566)</u>	Issuance of notes payable
				Proceeds from sale of capital assets
(23,470)	21,947	(44,764)	(62,510)	Transfers in
51,318	99,267	133,463	499,980	Transfers out
<u>\$ 27,848</u>	<u>\$ 121,214</u>	<u>\$ 88,699</u>	<u>\$ 437,470</u>	Total other financing sources (uses)
				Net change in fund balances
				Fund balances, beginning of year
				Fund balances, end of year

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